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APPENDIX II

1998

ALBERTA

LINEAR PROPERTY

ASSESSMENT MANUAL

Minister's Guidelines for Farm Land, Linear Property, and Machinery and Equipment Assessment

Part 1: General

1 Application

These Guidelines constitute the

(a) 1998 Alberta Farm Land Assessment Minister's Guidelines;

(b) 1998 Alberta Linear Property Assessment Minister's Guidelines;
and

(c) 1998 Alberta Machinery and Equipment Minister's Guidelines.

and are to be read in conjunction with the provisions of

(d) the 1988 Alberta Farm Land Assessment Manual, updated, in the case of land used for farm operations, attached as Appendix I;

(e) the 1998 Alberta Linear Property Assessment Manual, in the case of linear property in a municipality, attached as Appendix II;

(f) the 1998 Alberta Machinery and Equipment Assessment Manual, or the 1997 Alberta Machinery and Equipment Assessment Manual, updated, in the case of machinery and equipment in a municipality, attached as Appendix III.

1998 **MINISTER'S GUIDELINES** **FOR THE ASSESSMENT** **OF** **FARMLAND** **LINEAR PROPERTY** **MACHINERY AND EQUIPMENT**

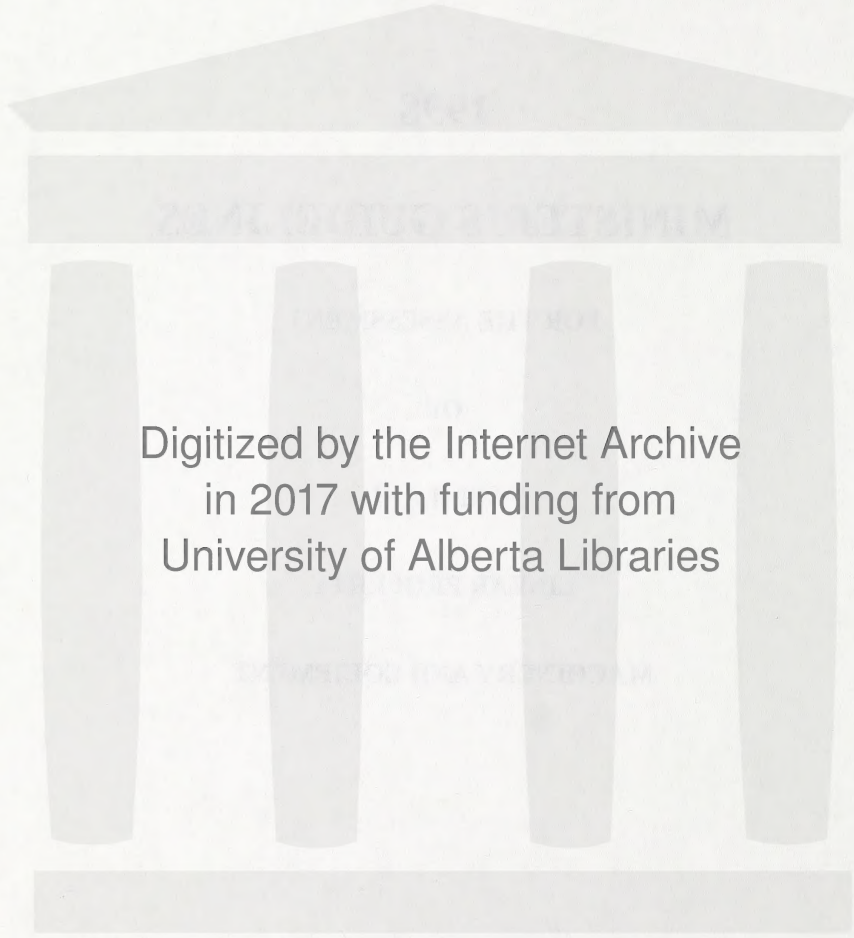
2 General Definitions

In these Guidelines,

(a) "Act" means the Municipal Government Act (SA 1994 cM-26.1);

(b) "assessment year" has the meaning given to it in the Regulation;

(c) "Regulation" means the Standards of Assessment Regulation (AR 385/94), as amended.



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Minister's Guidelines for Farm Land, Linear Property, and Machinery and Equipment Assessment

Part 1: General

1 Application

These Guidelines constitute the

- (a) 1998 Alberta Farm Land Assessment Minister's Guidelines;
 - (b) 1998 Alberta Linear Property Assessment Minister's Guidelines; and
 - (c) 1998 Alberta Machinery and Equipment Minister's Guidelines
- and are to be used in conjunction with the provisions of
- (d) the 1998 Alberta Farm Land Assessment Manual updated, in the case of land used for farming operations, attached as Appendix I
 - (e) the 1998 Alberta Linear Property Assessment Manual, in the case of linear property in a municipality, attached as Appendix II
 - (f) the 1998 Alberta Machinery and Equipment Assessment Manual, or the 1997 Alberta Machinery and Equipment Assessment Manual updated, in the case of machinery and equipment in a municipality, attached as Appendix III and Appendix IV respectively.

2 General Definitions

In these Guidelines,

- (a) "Act" means the Municipal Government Act (SA 1994 cM-26.1);
- (b) "assessment year" has the meaning given to it in the Regulation;
- (c) "Regulation" means the Standards of Assessment Regulation (AR 365/94), as amended.

Minister's Guidelines for Farm Land Linear Property and Machinery and Equipment Assessment

Part 1: General

1. Application

These Guidelines apply to the following:

- (a) 1995 Alberta Land Assessment Minister's Guidelines;
 - (b) 1995 Alberta Linear Property Assessment Minister's Guidelines; and
 - (c) 1995 Alberta Machinery and Equipment Minister's Guidelines.
- and are to be used in conjunction with the provisions of:
- (a) the 1995 Alberta Farm Land Assessment Manual, included in the case of land used for farming, contained in Appendix 1;
 - (b) the 1995 Alberta Linear Property Assessment Manual, in the case of linear property, or a manual specially affected by Agriculture;
 - (c) the 1995 Alberta Machinery and Equipment Assessment Manual, or the 1995 Alberta Machinery and Equipment Assessment Manual, in the case of machinery and equipment in a mechanical, attached as Appendix 1 and Appendix 2 respectively.

2. General Definitions

In these Guidelines:

- (a) "Act" means the Municipal Government Act (S.A. 1994 c.M-26.1);
- (b) "assessment year" has the meaning given to it in the Regulation;
- (c) "Regulation" means the Standards of Assessment Reduction (SAR) (S.A. 1994 c.M-26.1).

Part 2: Assessment of land used for farming operations

3 Definitions

In this Part,

- (a) "Agricultural Use Value" means the value of a parcel of land based exclusively on its use for farming operations;
- (b) "Assessment Year Modifier" means the factor which is applied to the value of land used for farming operations in order to determine its value in the year in which assessments are prepared for all property in a municipality;
- (c) "farming operation" has the meaning given to it in the Regulation;
- (d) "field" means a separately valued area within a parcel of land that is used for farming operations.

4 Calculation of agricultural use value

The agricultural use value of land used for farming operations shall be calculated by

- (a) using the agricultural use value base rate table in Schedule A of the 1998 Alberta Farm Land Assessment Manual updated to establish the property's agricultural use value base rate;
- (b) multiplying the agricultural use value base rate by the appropriate Assessment Year Modifier prescribed in Schedule B of the 1998 Alberta Farm Land Assessment Manual updated to determine the agricultural use value base rate per acre for the assessment year;
- (c) multiplying the agricultural use value base rate per acre by a Final Rating Factor prescribed in Schedule C of the 1998 Alberta Farm Land Assessment Manual updated to determine the agricultural use value per acre for the field;
- (d) multiplying the agricultural use value per acre for the field by the number of acres in each field to determine the agricultural use value of the field;
- (e) adding together the agricultural use value for each field to determine the agricultural use value of the parcel; and

2	Definitions
	in this Part
(a)	"Agricultural Use Value" means the value of a parcel of land based exclusively on its use for farming operations;
(b)	"Assessment Year" means the fiscal year which is applied to the value of land used for farming operations in order to determine the value in any year in which assessments are prepared for all property in a municipality;
(c)	"Farming operation" has the meaning given to it in the Regulation;
(d)	"Yield" means a proportionately valued area within a parcel of land that is used for farming operations.
4	Calculation of agricultural use value
	The agricultural use value of land used for farming operations shall be calculated by
(a)	Using the agricultural use value base rate table in Schedule A of the 1998 Alberta Land Assessment Manual updated to include the property's agricultural use value base rate;
(b)	Multiplying the agricultural use value base rate by the 2000 Assessment Year Index recorded in Schedule B of the 1998 Alberta Land Assessment Manual updated to determine the agricultural use value base rate for the assessment year;
(c)	Multiplying the agricultural use value base rate provided by a First Entry Assessment Manual updated to determine the agricultural use value for the lot;
(d)	Multiplying the agricultural use value per acre for the lot by the number of acres in each lot to determine the agricultural use value of the lot;
(e)	Adding together the agricultural use value for each lot to determine the agricultural use value of the parcel; and

- (f) multiplying the agricultural use value of the parcel by the Farm Service Centre Rating factor prescribed in Schedule D of the 1998 Alberta Farm Land Assessment Manual updated.

Part 3: Assessment of linear property in a municipality

5 Definitions

In this Part

- (a) "Assessment Year Modifier", means the factor which is applied to the base cost of linear property in order to determine its replacement cost for the year in which assessments are prepared for all property in a municipality;
- (b) "base cost" means the cost of an improvement, as prescribed in the 1998 Alberta Linear Property Assessment Manual;
- (c) "linear property" has the meaning given to it in the Act;
- (d) "replacement cost" means the typical cost to replace an improvement with a modern unit in new condition.

6 Calculation of assessment

The assessed value of linear property in a municipality, excluding wellsite land, shall be calculated by:

- (a) establishing the base cost as prescribed in Schedule A of the 1998 Alberta Linear Property Assessment Manual;
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the 1998 Alberta Linear Property Assessment Manual, to determine the replacement cost in the assessment year;
- (c) multiplying the amount determined in clause (b) by the appropriate depreciation factor prescribed in Schedule C of the 1998 Alberta Linear Property Assessment Manual; and
- (d) if applicable, adjusting the amount determined in clause (c) for additional depreciation as prescribed in Schedule D of the 1998 Alberta Linear Property Assessment Manual.

(b) multiplying the replacement cost value of the vessel by the 1985 Service Costs Rating factor provided in Schedule D of the 1985 Alberta Farm Land Assessment Manual (added).

Part 3: Assessment of a property in a municipality

2. Definitions

- in this Part
- (a) "Assessment Year Method" means the factor which is applied to the base cost of a property in order to determine its replacement cost for the year in which assessments are required for a property in a municipality;
 - (b) "base cost" means the cost of an improvement, as described in the 1985 Alberta Farm Land Assessment Manual;
 - (c) "best property" has the meaning given to it in the Act;
 - (d) "replacement cost" means the actual cost to replace an improvement with a replacement in new condition.

3. Calculation of assessed value

- The assessed value of a property in a municipality, including wells and, shall be calculated by
- (a) establishing the base cost as described in Schedule A of the 1985 Alberta Farm Land Assessment Manual;
 - (b) multiplying the base cost by the appropriate Assessment Year factor provided in Schedule B of the 1985 Alberta Farm Land Assessment Manual to determine the replacement cost in the Assessment Year;
 - (c) multiplying the amount determined in clause (b) by the appropriate factor provided in Schedule C of the 1985 Alberta Farm Land Assessment Manual; and
 - (d) if applicable, adjusting the amount determined in clause (c) for additional depreciation as provided in Schedule D of the 1985 Alberta Farm Land Assessment Manual.

7 Assessed value of wellsite land

Notwithstanding section 6, the assessed value of wellsite land shall be the amount prescribed described in Schedule E of the 1998 Alberta Linear Property Assessment Manual.

Part 4: Assessment of machinery and equipment in a municipality.

8 Definitions

In this Part

- (a) "Assessment Year Modifier", means the factor which is applied to the base cost of machinery and equipment in order to determine its replacement cost for the year in which assessments are prepared for all property in a municipality;
- (b) "base cost" means the cost of an improvement, as prescribed in the 1998 Alberta Machinery and Equipment Assessment Manual; or the 1997 Alberta Machinery and Equipment Assessment Manual updated
- (c) "machinery and equipment" has the meaning given to it in the Regulation;
- (d) "replacement cost" means the typical cost to replace an improvement with a modern unit in new condition

9 Calculation of assessment

The assessed value of machinery and equipment in a municipality shall be calculated by:

- (a) establishing the base cost as prescribed in Schedule A of the 1998 Alberta Machinery and Equipment Assessment Manual, or the 1997 Alberta Machinery And Equipment Assessment Manual updated,
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the 1998 Alberta Machinery and Equipment Assessment Manual, or the 1997 Alberta Machinery and Equipment Assessment Manual updated, to determine the replacement cost in the assessment year,
- (c) multiplying the amount determined in clause (b) by the appropriate depreciation factor prescribed in Schedule C of the 1998 Alberta

Machinery and Equipment Assessment Manual; or the 1997 Alberta Machinery and Equipment Assessment Manual updated; and

- (d) if applicable, adjusting the amount determined in clause (c) for additional depreciation as prescribed in Schedule D of the 1998 Alberta Machinery and Equipment Assessment Manual or the 1997 Alberta Machinery and Equipment Assessment Manual updated.

10 Additional adjustment under the Assessable Property Regulation

In addition to the assessment calculation prescribed in section 9, the assessed value of machinery and equipment shall be further adjusted by a factor as prescribed in section 2(2) of the Assessable Property Regulation (AR 367/94).

APPENDIX II

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LINEAR PROPERTY

ASSESSMENT MANUAL

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1. SCHEDULE A - BASE COST

The base cost represents the replacement cost of linear property in 1994.

1.1 LINEAR PROPERTY NOT DESCRIBED IN SCHEDULE A

The cost factors in Table 1,2,3,4 and the formula below shall be used to determine the base cost for linear property that is not described in Schedule A.

Formula: Base Cost = ac X cf

Where ac = the cost of linear property in the year it was constructed, as determined by the assessor.

cf = is the factor to convert the cost of the linear property (ac) from the year it was constructed in, to its cost in 1994.

1.1.1 TABLE 1 - Cost Factors For Electric Power Systems

Year of Construction	Cost Factor	Year of Construction	Cost Factor	Year of Construction	Cost Factor
1913	18.86	1942	9.99	1972	3.53
1914	19.51	1943	9.77	1973	3.31
1915	19.88	1944	9.71	1974	2.93
1916	18.35	1945	9.63	1975	2.43
1917	15.57	1946	8.93	1976	2.14
1918	13.56	1947	8.30	1977	1.96
1919	11.97	1948	7.94	1978	1.78
1920	9.80	1949	7.95	1979	1.57
1921	10.87	1950	7.73	1980	1.40
1922	11.78	1951	6.94	1981	1.24
1923	11.48	1952	6.50	1982	1.16
1924	11.61	1953	6.12	1983	1.28
1925	11.79	1954	6.05	1984	1.34
1926	11.89	1955	6.00	1985	1.30
1927	11.90	1956	5.76	1986	1.30
1928	11.62	1957	5.56	1987	1.26
1929	11.18	1958	5.45	1988	1.24
1930	11.57	1959	5.39	1989	1.18
1931	12.46	1960	5.34	1990	1.13
1932	13.43	1961	5.30	1991	1.07
1933	14.08	1962	5.29	1992	1.05
1934	13.87	1963	5.26	1993	1.03
1935	13.73	1964	5.05	1994	1.00
1936	13.34	1965	4.86	1995	1.00
1937	12.49	1966	4.68	1996	1.00
1938	12.72	1967	4.29	1997	0.99
1939	12.60	1968	4.48	1998	0.98
1940	11.96	1969	4.39	1999	
1941	10.91	1970	3.97		
		1971	3.82		

1.1.2 TABLE 2 - Cost Factors For Telecommunication Systems *

Year of Construction	Cost Factor	Year of Construction	Cost Factor	Year of Construction	Cost Factor
		1942	9.99	1972	3.53
1913	18.86	1943	9.77	1973	3.31
1914	19.51	1944	9.71	1974	2.93
1915	19.88	1945	9.63	1975	2.43
1916	18.35	1946	8.93	1976	2.14
1917	15.57	1947	8.30	1977	1.96
1918	13.56	1948	7.94	1978	1.78
1919	11.97	1949	7.95	1979	1.57
1920	9.80	1950	7.73	1980	1.40
1921	10.87	1951	6.94	1981	1.24
1922	11.78	1952	6.50	1982	1.16
1923	11.48	1953	6.12	1983	1.15
1924	11.61	1954	6.05	1984	1.09
1925	11.79	1955	6.00	1985	1.05
1926	11.89	1956	5.76	1986	1.04
1927	11.90	1957	5.56	1987	1.00
1928	11.62	1958	5.45	1988	1.00
1929	11.18	1959	5.39	1989	0.98
1930	11.57	1960	5.34	1990	1.01
1931	12.46	1961	5.30	1991	0.97
1932	13.43	1962	5.29	1992	1.01
1933	14.08	1963	5.26	1993	0.98
1934	13.87	1964	5.05	1994	1.00
1935	13.73	1965	4.86	1995	1.00
1936	13.34	1966	4.68	1996	0.99
1937	12.49	1967	4.29	1997	0.99
1938	12.72	1968	4.48	1998	0.98
1939	12.60	1969	4.39	1999	
1940	11.96	1970	3.97		
1941	10.91	1971	3.82		

* Does not include Cable Television Systems

1.1.3 TABLE 3 - Cost Factors For Cable Television Systems

Year of Construction	Cost Factor	Year of Construction	Cost Factor	Year of Construction	Cost Factor
		1942	9.99	1972	3.53
1913	18.86	1943	9.77	1973	3.31
1914	19.51	1944	9.71	1974	2.93
1915	19.88	1945	9.63	1975	2.43
1916	18.35	1946	8.93	1976	2.14
1917	15.57	1947	8.30	1977	1.96
1918	13.56	1948	7.94	1978	1.78
1919	11.97	1949	7.95	1979	1.57
1920	9.80	1950	7.73	1980	1.40
1921	10.87	1951	6.94	1981	1.24
1922	11.78	1952	6.50	1982	1.16
1923	11.48	1953	6.12	1983	1.28
1924	11.61	1954	6.05	1984	1.34
1925	11.79	1955	6.00	1985	1.30
1926	11.89	1956	5.76	1986	1.30
1927	11.90	1957	5.56	1987	1.26
1928	11.62	1958	5.45	1988	1.24
1929	11.18	1959	5.39	1989	1.18
1930	11.57	1960	5.34	1990	1.13
1931	12.46	1961	5.30	1991	1.07
1932	13.43	1962	5.29	1992	1.05
1933	14.08	1963	5.26	1993	1.03
1934	13.87	1964	5.05	1994	1.00
1935	13.73	1965	4.86	1995	1.00
1936	13.34	1966	4.68	1996	1.00
1937	12.49	1967	4.29	1997	1.00
1938	12.72	1968	4.48	1998	0.99
1939	12.60	1969	4.39	1999	
1940	11.96	1970	3.97		
1941	10.91	1971	3.82		

1.1.4 TABLE 4 - Cost Factors For Pipeline

Year of Construction	Cost Factor	Year of Construction	Cost Factor	Year of Construction	Cost Factor
1913	18.86	1942	9.99	1972	3.53
1914	19.51	1943	9.77	1973	3.31
1915	19.88	1944	9.71	1974	2.93
1916	18.35	1945	9.63	1975	2.43
1917	15.57	1946	8.93	1976	2.14
1918	13.56	1947	8.30	1977	1.96
1919	11.97	1948	7.94	1978	1.78
1920	9.80	1949	7.95	1979	1.57
1921	10.87	1950	7.73	1980	1.40
1922	11.78	1951	6.94	1981	1.24
1923	11.48	1952	6.50	1982	1.16
1924	11.61	1953	6.12	1983	1.28
1925	11.79	1954	6.05	1984	1.34
1926	11.89	1955	6.00	1985	1.30
1927	11.90	1956	5.76	1986	1.30
1928	11.62	1957	5.56	1987	1.26
1929	11.18	1958	5.45	1988	1.24
1930	11.57	1959	5.39	1989	1.18
1931	12.46	1960	5.34	1990	1.13
1932	13.43	1961	5.30	1991	1.07
1933	14.08	1962	5.29	1992	1.05
1934	13.87	1963	5.26	1993	1.03
1935	13.73	1964	5.05	1994	1.00
1936	13.34	1965	4.86	1995	0.98
1937	12.49	1966	4.68	1996	0.97
1938	12.72	1967	4.29	1997	0.94
1939	12.60	1968	4.48	1998	0.91
1940	11.96	1969	4.39	1999	
1941	10.91	1970	3.97		
		1971	3.82		

1.2 LINEAR PROPERTY DESCRIBED IN SCHEDULE A

The rates in Schedule A reflect typical costs for field installations of component types in both urban and rural municipalities. These rates apply to each component type described below regardless of the exact configuration of the system.

The base cost for linear property described in Schedule A Section 1.2 is determined as follows:

- 1) Select the property type.
- 2) Select the property component type.
- 3) Apply the formula associated with the property component type.

1.2.1 ELECTRIC POWER SYSTEMS (ELE)

1.2.1.1 Electric Power Distribution Systems

FORMULA: Base Cost = $n \times$ rate per customer hookup in each component type

Where n = the number of customer hookups in each component type

Code	Component Type	Rate Per Customer Hookup
EDS 10	0 -56 kVA or 0 - 50 kW	\$ 700
EDS 20	57 - 84 kVA or 51 - 76 kW	1,500
EDS 30	85 - 150 kVA or 77 - 135 Kw	9,000
EDS 40	151 - 300 kVA or 136 - 270 kW	13,000
EDS 50	301 - 600 kVA or 271 - 540 kW	24,000
EDS 60	601 - 1500 kVA or 541 - 1350 kW	45,000
EDS 70	1501 - 4000 kVA or 1351 - 3600 kW	65,000
EDS 80	4001 - 6700 kVA or 3601 - 6000 kW	105,000

Component Type typically includes:

- poles and fixtures or trenching
- conductors
- transformers
- meters
- installation

1.2.1.2 Street Lighting

FORMULA: Base Cost = n X rate per pole of the component type

Where n = the number of poles of the component type

Code	Component Type	Rate Per Pole
ESL 10	All types and Sizes	\$ 800

Component Type typically includes:

- poles and fixtures
- installation

1.2.1.3 Oil and Gas Field Services

FORMULA: Base Cost = n X rate per customer hookup of the component type

Where n = the number of customer hookups of the component type

Code	Component Type	Rate Per Customer Hookup
EFS 10	Oil & Gas Service	\$ 7,950

Component Type typically includes:

- poles and fixtures
- conductors
- transformers
- meters
- lighting and related appurtenances
- installation

1.2.1.4 Electric Power Transmission Lines

FORMULA: Base Cost = n X rate per kilometre in each component type

Where n = length in kilometre(s) in each component type

Code	Component Type	Rate Per Kilometre
ET 10	Single Circuit - 60 to 75 kV	\$30,000
ET 20	Single Circuit - 76 to 150 kV	35,500
ET 30	Single Circuit - 151 to 250 kV	84,500
ET 40	Single Circuit - 251 to 500 kV	198,000
ET 50	Double Circuit - 60 to 75 kV	19,000
ET 60	Double Circuit - 76 to 150 kV	23,000
ET 70	Double Circuit - 151 to 250 kV	34,000

Component Type typically includes:

- poles and fixtures
- materials
- installation
- right of way (easements)

1.2.2 TELECOMMUNICATION SYSTEMS

1.2.2.1 CABLE TELEVISION SYSTEMS (CAB)

1.2.2.1.1 Transmission & Distribution Line

FORMULA: Base Cost = n X rate per metre in each component type

Where n = length in metre(s) in each component type

Code	Component Type:	Rate Per Metre
CTD 10	Trunk Line 0 to 13mm	\$ 6.17
CTD 20	Trunk Line 14 to 19 mm	7.00
CTD 30	Trunk Line 20 to 25 mm	8.85
CTD 40	Joint Trunk Line 13 mm with 13 mm Distribution Line	10.56
CTD 50	Joint Trunk Line 19 mm with 13 mm Distribution Line	11.15
CTD 60	Additional Trunk Line to existing Trunk Line 13 mm	3.08
CTD 70	Additional Trunk Line to existing Trunk Line 19 mm	3.50
CTD 80	Additional Trunk Line to existing Trunk Line 25 mm	4.42
CTD 90	Distribution Line 10 mm	8.55
CTD 100	Distribution Line 13 mm	8.70

1.2.2.1.2 Service Hookups

FORMULA: Base Cost = n X rate per customer hookup in each component type

Where n = the number of customer hookups in each component type

Code	Component Type	Rate Per Customer Hookup
CSH 10	Single Service Drop	\$45
CSH 20	Service Drops Within a building	32

1.2.2.2 Cable Headend Equipment

FORMULA: Base Cost = n X rate per channel in the applicable component type

Where n = number of channels in the applicable component type

Code	Component Type	Rate Per Channel
CHD 10	Under 2000 Subscribers	\$1,000
CHD 20	2001 to 6000 Subscribers	2,000
CHD 30	Over 6000 Subscribers	5,000

Note: Rates are based on a 6 mega hertz analog channel.

1.2.3 PIPELINE (PL)

In this manual, the following definitions apply:

- a) "Abandoned flowline or abandoned linepipe" is the status determined on the record at Alberta Energy and Utilities Board or as determined by the assessor designated by the Minister of Municipal Affairs.
- b) "Deepest Producing Zone" is the production depth of the well. The production depth of the well is measured by one of the following:
 - mid point of the latest perforation in the range,
 - mid point of the latest perforation,
 - liner depth,
 - casing depth,
 - the total depth, or
 - the depth can also be establish by assessor designated by the Minister of Municipal Affairs.
- c) "Flowline" means a length of pipe from a well to its first junction.
- d) "Gas distribution system" means a pipeline or a system of pipelines designed, constructed, and operated for the distribution of gas to consumers in the immediate area, but does not include a gas conveyance pipeline licensed to operate under the Pipeline Act.
- e) "High Pressure" means design pressure 6200 kPa (900 psi) or greater.
- f) "Linepipe" means any length of pipe that is not flowline.
- g) "Low pressure" means design pressure less than 6200 kPa (900 psi).
- h) "Non-operational flowline" means flowline that is connected to a Non Producing Well.
- i) "Non-operational linepipe" means linepipe that did not transport any product in the 12 months preceding October 31 of the assessment year or as determined by the assessor designated by the Minister of Municipal Affairs.
- j) "Non-producing well" means a well that did not produce in the 12 months preceding October 31 of that assessment year or has suspended status determined on the record at Alberta Energy and Utilities Board or as determined by the assessor designated by the Minister of Municipal Affairs.
- k) "Pool Code" is the code determined on the well record at Alberta Energy and Utilities Board.
- l) "Shallow well" means a well producing gas from pool code 0158.
- m) "Single-zone tubingless well" is a producing single-zone well that has no production tubing.
- n) "Water source/supply well" is a well that supplies water for injection to an underground formation.
- o) "Well site" means the area of land associated with a well.
- p) "Zone" has the meaning given to it in the Oil and Gas Conservation Act.

Single-Zone and Multi-Zone Wells

In this section, the assessment of pipeline that is standardized well pipe, and well head installations in or on a well for which a license is required under the Oil and Gas Conservation Act, shall be determined according to section 1.2.3.3 and 1.2.3.4 of this manual.

Assessment Commissioner's Bulletin No. 4/83 and 2/86, (the 'Bulletins') are not prescribed by Statute or regulation. The Bulletins are not relevant to well assessment and should not be relied upon. The current legislation should be used for the definition of pipeline.

Flowline is assessed to the assessee of the well to which the flowline is attached.

1.2.3.1 Linepipe and Flowline (PL)

FORMULA: Base Cost = n X rate per metre in each component type

Where n = length in metre(s) in each component type

Code	Component Type	Rate Per Metre
PL 10	Steel, Low Pressure, 21.3 mm	\$ 14.30
PL 20	Steel, Low Pressure, 26.7 mm	15.00
PL 30	Steel, Low Pressure, 33.4 mm	15.70
PL40	Steel, Low Pressure, 42.2 mm	17.40
PL 50	Steel, Low Pressure, 48.3 mm	17.40
PL 60	Steel, Low Pressure, 60.3 mm	25.30
PL 70	Steel, Low Pressure, 88.9 mm	31.10
PL 80	Steel, Low Pressure, 114.3 mm	39.80
PL 90	Steel, Low Pressure, 168.3 mm	50.80
PL100	Steel, Low Pressure, 219.1 mm	64.50
PL110	Steel, Low Pressure, 273.1 mm	75.90
PL120	Steel, Low Pressure, 323.9 mm	87.80
PL130	Steel, Low Pressure, 355.6 mm	107.90
PL140	Steel, Low Pressure, 406.4 mm	130.40
PL150	Steel, Low Pressure, 457.0 mm	164.40
PL160	Steel, Low Pressure, 508.0 mm	188.70
PL170	Steel, Low Pressure, 559.0 mm	204.60
PL180	Steel, Low Pressure, 610.0 mm	257.20
PL190	Steel, Low Pressure, 660.0 mm	284.30
PL200	Steel, Low Pressure, 711.0 mm	300.40
PL210	Steel, Low Pressure, 762.0 mm	337.50
PL220	Steel, Low Pressure, 813.0 mm	373.10
PL230	Steel, Low Pressure, 864.0 mm	390.40
PL240	Steel, Low Pressure, 914.0 mm	432.70
PL250	Steel, Low Pressure, 1067.0 mm	517.90
PL260	Steel, Low Pressure, 1219.0 mm	653.80
PL270	Steel, Low Pressure, 1422.0 mm	891.90
PL280	Steel, High pressure, 21.3 mm	15.80
PL290	Steel, High pressure, 26.7 mm	16.40
PL300	Steel, High pressure, 33.4 mm	17.10
PL310	Steel, High pressure, 42.2 mm	19.10
PL320	Steel, High pressure, 48.3 mm	19.10

Linepipe and Flowline (CONT'D)

FORMULA: Base Cost = n X rate per metre in each component type

Where n = length in metre(s) in each component type

Code	Component Type	Rate Per Metre
PL340	Steel, High pressure, 60.3 mm	\$ 26.20
PL350	Steel, High pressure, 88.9 mm	32.10
PL360	Steel, High pressure, 114.3 mm	40.90
PL370	Steel, High pressure, 168.3 mm	58.10
PL380	Steel, High pressure, 219.1 mm	78.80
PL390	Steel, High pressure, 273.1 mm	92.80
PL400	Steel, High pressure, 323.9 mm	105.60
PL410	Steel, High pressure, 355.6 mm	126.10
PL420	Steel, High pressure, 406.4 mm	149.00
PL430	Steel, High pressure, 457.0 mm	182.20
PL440	Steel, High pressure, 508.0 mm	199.60
PL450	Steel, High pressure, 559.0 mm	231.60
PL460	Steel, High pressure, 610.0 mm	275.30
PL470	Steel, High pressure, 660.0 mm	300.70
PL480	Steel, High pressure, 711.0 mm	333.00
PL490	Steel, High pressure, 762.0 mm	374.80
PL500	Steel, High pressure, 813.0 mm	396.70
PL510	Steel, High pressure, 864.0 mm	433.80
PL520	Steel, High pressure, 914.0 mm	480.30
PL530	Steel, High pressure, 1067.0 mm	570.60
PL540	Steel, High pressure, 1219.0 mm	741.30
PL550	Steel, High pressure, 1422.0 mm	1,005.10
PL560	Aluminum, 42.2 mm	14.60
PL570	Aluminum, 48.3 mm	14.60
PL580	Aluminum, 60.3 mm	18.00
PL590	Aluminum, 88.9 mm	24.40
PL600	Aluminum, 114.3 mm	35.40
PL610	Stainless Steel, 168.3mm	109.40
PL620	Hot Water Return, 219.1 mm	123.50
PL630	Heated Sulphur, 273.1 mm	391.70

Linepipe and Flowline (CONT'D)

FORMULA: Base Cost = n X rate per metre in each component type

Where n = length in metre(s) in each component type

Code	Component Type	Rate Per Metre
PL690	Plastic - PVC, 21.3 mm	\$ 7.70
PL700	Plastic - PVC, 26.7 mm	8.20
PL710	Plastic - PVC, 33.4 mm	8.60
PL720	Plastic - PVC, 42.2 mm	9.30
PL730	Plastic - PVC, 48.3 mm	9.30
PL740	Plastic - PVC, 60.3 mm	10.20
PL750	Plastic - PVC, 88.9 mm	13.20
PL760	Plastic - PVC, 114.3 mm	18.50
PL770	Plastic - PVC, 168.3 mm	26.00
PL780	Plastic - PVC, 219.1 mm	46.60
PL790	Plastic - PVC, 273.1 mm	61.90
PL800	Plastic - PVC, 323.9 mm	77.00
PL810	Plastic - Cement Lined, 42.2 mm	32.70
PL820	Plastic - Cement Lined, 48.3 mm	32.70
PL830	Plastic - Cement Lined, 60.3 mm	36.50
PL840	Plastic - Cement Lined, 88.9 mm	40.50
PL850	Plastic - Cement Lined, 114.3 mm	53.80
PL860	Plastic - Cement Lined, 168.3 mm	73.60
PL870	Plastic - Cement Lined, 219.1 mm	98.30
PL880	Plastic - Cement Lined, 273.1 mm	127.40
PL890	Plastic - Cement Lined, 323.9 mm	144.40
PL900	Plastic - Cement Lined, 355.6 mm	177.50
PL910	Plastic - Cement Lined, 406.4 mm	230.00
PL920	Plastic - Cement Lined, 457.0 mm	264.30
PL930	Steam Injection, 219.1 mm	563.50
PL940	Steam Injection, 355.6 mm	770.10
PL950	Steam Injection, 406.4 mm	883.90
PL960	Steam Injection, 457 mm	981.50
PL970	Steam Injection, 508 mm	1,069.70

1.2.3.2 Gas Distribution System (PL)

FORMULA: Base Cost = $n \times \text{rate per customer hookup in each component type}$

Where n = number of customer hookups in each component type

Code	Component Type	Rate Per Customer Hookup
GDS010	8.5 cubic metres per hour or less. Service line from tap to meter.	\$176.00
GDS020	8.5 cubic metres per hour or greater. Service line from tap to meter	182.00
GDS030	8.5 cubic metres per hour or less. Meter set including meter with regulator	181.00
GDS040	8.5 cubic metres per hour or greater. Meter set including meter with regulator	1,413.00

Footnote: For distribution and transmission pipe use Section 1.2.3.1

1.2.3.3 Single Zone and Multi Zone Wells (WL)

FORMULA: Base Cost = Constant + $(n - 304m) \times \text{rate per metres of depth in each component type}$

Where n = depth in metres of the deepest producing zone in each component type.

Note : If " n " is less than 304 metres, then n equals 304 metres.

Code	Component Type	Constant	Rate per metre
WL 10	Single Zone - Crude Oil Flow	\$39,990	\$74.80
WL 20	Single Zone - Crude Oil Pump	59,620	87.30
WL 30	Single Zone - Gas Flow	30,900	81.90
WL 40	Single Zone - Injection/Disposal	38,320	91.90
WL 50	Single Zone - Crude Bitumen	77,100	127.10
WL 80	Multi Zone - Crude Oil Flow	50,100	82.00
WL 90	Multi Zone - Crude Oil Pump	71,220	121.20
WL 100	Multi Zone - Gas Flow	43,980	83.20
WL 110	Multi Zone - Injection/Disposal	57,930	128.60

1.2.3.4 Single Zone and Multi Zone Wells

FORMULA: Base Cost = Constant + (n X rate per metres of depth) in each component type.

Where n = depth in metres of the deepest producing zone in each component type.

Code	Component Type	Constant	Rate per metre
WL 60	Single Zone - Tubingless	9,180	54.10
WL 70	Single Zone - Water Source/Supply	12,000	0
WL 230	Single Zone - Shallow Well*	2,380	59.50
WL 240	Multi Zone - Shallow Well*	2,380	59.50

*Note : Shallow Well shall produce from pool code 0158 .

2. SCHEDULE B – ASSESSMENT YEAR MODIFIERS

ASSESSMENT YEAR MODIFIERS BY PROPERTY TYPE

2.1 ELECTRIC POWER SYSTEMS

Code	Property Type	Year	Assessment Year Modifier
EM 98	Electric Power Systems	1998	1.02
EM 99	Electric Power Systems	1999	

2.2 TELECOMMUNICATION SYSTEMS

Code	Property Type	Year	Assessment Year Modifier
TM 98	Telecommunication Systems*	1998	1.02
TM 99	Telecommunication Systems*	1999	
CM 98	Cable Television Systems	1998	1.01
CM 99	Cable Television Systems	1999	

* Does not include Cable Television Systems

2.3 PIPELINE

Code	Property Type	Year	Assessment Year Modifier
PM 98	Pipeline	1998	1.10
PM 99	Pipeline	1999	

3. SCHEDULE C -- DEPRECIATION

For linear property that is not described in Schedule C the depreciation factor shall be determined in a manner that is fair and equitable with factors in Schedule C.

“Age” means the chronological age or the effective age, in years.

3.1 ELECTRIC POWER SYSTEMS

The depreciation factor for electric power systems is 0.75, unless otherwise specified in this section.

3.1.1 Thermal Generation Plants and Substations

THERMAL GENERATION PLANTS AND SUBSTATIONS
DEPRECIATION FACTOR TABLE

Age (Years)	Depreciation Factor	Age (Years)	Depreciation Factor	Age (Years)	Depreciation Factor
0	1.00	15	0.49	30	0.22
1	0.96	16	0.46	31	0.21
2	0.92	17	0.44	32	0.20
3	0.87	18	0.42	33	0.19
4	0.84	19	0.40	34	0.18
5	0.80	20	0.38	35	0.17
6	0.76	21	0.36	36	0.16
7	0.72	22	0.34	37	0.15
8	0.69	23	0.32	38	0.14
9	0.66	24	0.31	39	0.13
10	0.62	25	0.29	40	0.12
11	0.59	26	0.28		
12	0.57	27	0.26		
13	0.54	28	0.25		
14	0.51	29	0.24		

3.1.2 Hydro Generation Plants

HYDRO GENERATION PLANTS
DEPRECIATION FACTOR TABLE

Age (Years)	Depreciation Factor	Age (Years)	Depreciation Factor	Age (Years)	Depreciation Factor
0	1.00	26	0.50	52	0.22
1	0.98	27	0.48	53	0.21
2	0.96	28	0.46	54	0.21
3	0.94	29	0.44	55	0.20
4	0.92	30	0.43	56	0.20
5	0.90	31	0.41	57	0.19
6	0.88	32	0.40	58	0.19
7	0.86	33	0.38	59	0.18
8	0.84	34	0.37	60	0.18
9	0.82	35	0.36	61	0.17
10	0.80	36	0.35	62	0.17
11	0.78	37	0.33	63	0.17
12	0.76	38	0.32	64	0.16
13	0.74	39	0.31	65	0.16
14	0.72	40	0.30	66	0.15
15	0.70	41	0.29	67	0.15
16	0.68	42	0.28	68	0.14
17	0.66	43	0.28	69	0.14
18	0.64	44	0.27	70	0.13
19	0.62	45	0.26	71	0.13
20	0.60	46	0.26	72	0.12
21	0.59	47	0.25	73	0.12
22	0.57	48	0.24	74	0.12
23	0.55	49	0.24	75	0.11
24	0.53	50	0.23		
25	0.51	51	0.23		

3.1.3 Wind Generation Plants

WIND GENERATION PLANTS
DEPRECIATION FACTOR TABLE

Age (Years)	Depreciation Factor	Age (Years)	Depreciation Factor	Age (Years)	Depreciation Factor
0	1.00	7	0.51	14	0.25
1	0.92	8	0.46	15	0.22
2	0.84	9	0.42	16	0.20
3	0.76	10	0.38	17	0.18
4	0.69	11	0.34	18	0.16
5	0.62	12	0.31	19	0.14
6	0.57	13	0.28	20	0.12

3.2 TELECOMMUNICATION SYSTEMS

3.2.1 Telephone Systems

The depreciation factor for telephone systems is 0.75.

3.2.2 Cable Television Systems

The depreciation factor for cable television systems is 0.75.

3.3 PIPELINE

The depreciation factor for pipeline is 0.75.

4. SCHEDULE D – ADDITIONAL DEPRECIATION

4.1 ELECTRIC POWER SYSTEMS

For any depreciation that is not reflected in Schedule C Tables 3.1.1, 3.1.2 and 3.1.3 only, the assessor designated by the Minister may adjust for additional depreciation provided acceptable evidence of such loss in value exists.

4.2 TELECOMMUNICATION SYSTEMS

4.2.1 Cable Television Systems

4.2.1.1 Service Drops, Transmission and Distribution Line

Additional depreciation of cable television systems shall be determined using the table and formula below.

ADDITIONAL DEPRECIATION FACTOR TABLE

Penetration Rate	Depreciation Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

NOTE: : Formula To Determine Penetration Rate Percentage =
(total operational services divided by total services per cable system) X 100

4.3 PIPELINE

4.3.1 Linepipe and Flowline

Additional depreciation of linepipe and flowline shall be determined using the table below.

ADDITIONAL DEPRECIATION FACTOR TABLE

Code	Linepipe and Flowline	Depreciation Factor
NFL	Non-operational flowline	0
NLP	Non-operational linepipe	0.50
AFL	Abandoned flowline	0
ALP	Abandoned linepipe	0
CFL	Flowline Constructed prior to 1940	0.50
CLP	Linepipe Constructed prior to 1940	0.50

4.3.2 Single and Multi-Zone Wells

Additional depreciation for a well shall be determined using the table below. The operational data of a well is compiled for the period of 12 months preceding October 31 of the assessment year as determined on the record at Alberta Energy and Utilities Board.

ADDITIONAL DEPRECIATION FACTOR TABLE

Code	Single and Multi-Zone Wells	Depreciation Factor
WL 200	Exempt	0
WL 210	Non-producing or Suspended well	0.10
WL 220	Abandoned well	0
OOWL	Operational Oil well thru-put >477 M3	1.00
OOWL	Operational Oil well thru-put 397.1 - 477 M3	0.86
OOWL	Operational Oil well thru-put 318.1 - 397 M3	0.72
OOWL	Operational Oil well thru-put 238.1 - 318 M3	0.57
OOWL	Operational Oil well thru-put 159.1 - 238 M3	0.43
OOWL	Operational Oil well thru-put 79.1 - 159 M3	0.29
OOWL	Operational Oil well thru-put 1 - 79.0 M3	0.15
OGWL	Operational Gas well thru-put >507 TM3	1.00
OGWL	Operational Gas well thru-put 423.1 - 507 TM3	0.86
OGWL	Operational Gas well thru-put 282.1 - 423 TM3	0.62
OGWL	Operational Gas well thru put 141.1 - 282 TM3	0.39
OGWL	Operational Gas well thru-put 1 - 141.0 TM3	0.15
OGSH	Operational Shallow gas well thru-put >183 TM3	1.00
OGSH	Operational Shallow gas well thru-put 142.1 - 183 TM3	0.86
OGSH	Operational Shallow gas well thru-put 86.1 - 142 TM3	0.62
OGSH	Operational Shallow gas well thru-put 29.1 - 86 TM3	0.39
OGSH	Operational Shallow gas well thru-put 1 - 29.0 TM3	0.15
IDW	Injection/Disposal well operating >720hrs	1.00
IDW	Injection/Disposal well operating 600 - 720hrs	0.86
IDW	Injection/Disposal well operating 360 - 599hrs	0.72
IDW	Injection/Disposal well operating 140 - 359hrs	0.49
IDW	Injection/Disposal well operating 1 - 139hrs	0.15
OWWL	Water Source/Supply well operating >720hrs	1.00
OWWL	Water Source/Supply well operating 600 - 720hrs	0.86
OWWL	Water Source/Supply well operating 360 - 599hrs	0.72
OWWL	Water Source/Supply well operating 140 - 359hrs	0.49
OWWL	Water Source/Supply well operating 1 - 139hrs	0.15

5. SCHEDULE E - WELLSITE LAND (WL)

The assessed value for well site land shall be as prescribed in the table.

Geographic Boundary Description	Assessment Amount Per Well
(ws) All locations	\$1,460

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